

GENERAL ASSEMBLY OF NORTH CAROLINA  
1987 SESSION

CHAPTER 1032  
HOUSE BILL 2429

AN ACT TO PROVIDE AN ADDITIONAL ONE THOUSAND ONE HUNDRED DOLLARS INCOME TAX EXEMPTION FOR TAXPAYERS AND THEIR DEPENDENTS WITH TRANSPLANTED ORGANS OR TISSUES.

The General Assembly of North Carolina enacts:

**Section 1.** G.S. 105-149(a) is amended by adding after subdivision (8h) a new subdivision to read:

"(8i) In the case of an individual who has, or whose dependent has, received an organ or tissue transplant because of which he is required, of medical necessity, to take immunosuppressant medications for the remainder of his life to suppress organ or tissue rejection and potential resulting loss of life or health, an additional exemption of one thousand one hundred dollars (\$1,100) for that individual or dependent. This exemption is in addition to all other exemptions allowed by this subsection. To claim this exemption, a taxpayer must attach to the tax return on which he claims the exemption a certificate from a physician or county health department certifying that the individual or dependent for whom the exemption is claimed is the recipient of an organ or tissue transplant and is required to take immunosuppressant medications to suppress rejection of the transplanted organ or tissue."

**Sec. 2.** This act is effective for taxable years beginning on or after January 1, 1988.

In the General Assembly read three times and ratified this the 30th day of June, 1988.